

Amendments to the Claims

1. (Original) An L-menthol-containing formulation for inhibiting smooth muscle contraction, which comprises L-menthol, a surfactant, and an antifoaming agent and which is an emulsion with an average particle size of less than 100 nm.

2. (Original) The L-menthol-containing formulation according to Claim 1, which further comprises a fat or oil.

3. (Currently amended) The L-menthol-containing formulation according to Claim 1 ~~or 2~~, which has a light transmittance of 50% or more.

4. (Currently amended) The L-menthol-containing formulation according to ~~any one of Claims 1 to 3~~ Claim 1, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.

5. (Original) The L-menthol-containing formulation according to Claim 4, wherein a content of the fat or oil is far from 0.1 to 10% by weight.

6. (Currently amended) The L-menthol-containing formulation according to ~~any one of Claims 1 to 5~~ Claim 1, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.

7. (Currently amended) The L-menthol-containing formulation according to ~~any one of Claims 1 to 6~~ Claim 1, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

8. (New) The L-menthol-containing formulation according to Claim 2, which has a light transmittance of 50% or more.

9. (New) The L-menthol-containing formulation according to Claim 2, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.

10. (New) The L-menthol-containing formulation according to Claim 3, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.

11. (New) The L-menthol-containing formulation according to Claim 2, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.

12. (New) The L-menthol-containing formulation according to Claim 3, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.

13. (New) The L-menthol-containing formulation according to Claim 4, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.

14. (New) The L-menthol-containing formulation according to Claim 5, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.

15. (New) The L-menthol-containing formulation according to Claim 2, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

16. (New) The L-menthol-containing formulation according to Claim 3, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

17. (New) The L-menthol-containing formulation according to Claim 4, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

18. (New) The L-menthol-containing formulation according to Claim 5, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.

19. (New) The L-menthol-containing formulation according to Claim 6, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated castor oils and sucrose fatty acid esters.